

FOREWORD

Assuming a prestigious role as managing editor of *ABAC Journal*, which began circulation in 1980 and now is in its fourth decade of striding towards a more interconnected world, with the ASEAN Economic Community merely a few months ahead in the year 2015, I feel obliged to express my deep gratitude to the Rev. Brother Dr. Bancha Saenghiran, President – Rector Magnificus of Assumption University, for his brave assignment and trust in me. I took on the responsibilities, with a strong commitment and determination to continue moving the Journal to a higher quality standard level of TCI. I am thankful to the former managing editor, Dr. James Gallagher and his competent assistant Mr. Aung Kyi Win for their fine work that helps make my job much easier. Yet there is considerable room for improvement. My great admiration goes to the Rev. Bro. Dr. Prathip Martin Komolmas, President Emeritus, for his insightful creation of the Journal in 1980. What a man of vision!

Higher Education in the 21st century is characterized by three forces: rising costs, changing demand, and disruptive technology (the Economist June 2014 p.12). These forces are posing a real challenge with respect to the role of HE academic journals. We all have witnessed rapid, unpredictable changes as a norm, not an exception. Higher Education will no longer enjoy its centuries-old established way of imparting knowledge to students. Indeed the Economist predicted that the Higher Education business is about to experience ‘an earthquake’ within two decades (Ibid, p.19). With this as a guide, analytical papers addressing these forces are especially welcome, in addition to our well-known focus areas of business and economics, education, the social sciences, and philosophy.

This August issue comes addressing two of our regular themes: Business and English Teaching.

Despite the global economic slowdown and recent local political tensions, Bangkok, Thailand is still on the list of top tourist destinations. Dr. Charoenchai Agmapisarn analyzed the status of hotel room rates in Bangkok differentiated by hotel characteristics. His analysis reveals interesting findings between hotel chains and independent hotels with a key factor being pricing that make certain hotels cost much higher than most of the others.

Dr. Mahdi Salehi, Dr. Saeid Jabbarzadeh Kangarluei, and Saeid Khodayaryeganeh, on the other hand, focus their study on the relationship between cultural values, professional commitment, and ethical ideology in the accounting system in Iran. There have been many investigations about the influence of cultural values on accounting, but far fewer studies on ethics in accounting, despite the fact that, at present, ethics has become one of the most important and controversial subjects in accounting. This study attempts to analyze ethics in relation to cultural values and professional commitment in accounting.

Muenjit Jitsoonthornchaikul addresses human capital in organizations by presenting how to develop individual wisdom for continuous learning, how to diffuse individual wisdom to organizational wisdom, and how to manage individual wisdom for best practices in the organization. The author also describes how to contribute organizational wisdom to return profit to society, a current mega-trend in business corporations.

In a globalized and increasingly interconnected world, English is in high demand for communication in all corners of the globe. Dr. Ali Rahimi and Rouhollah Askari Bigdeli carried out a qualitative study of EFL teachers' roles in language institutes. Nine role identities were discussed with the most recurring role of the teacher as 'vendor' in charge of 'selling' their teaching strategy. The least recurring role identity was also discussed.

How to teach writing has always been a hot topic in teaching English. Dr. Meng Tian presents her article on how to make full use of graded readers to facilitate creative writing. The author points out the importance of both extensive reading and intensive reading as essential to helping ESL students acquire language input and expose learners to comprehensible vocabulary and grammar use as well as models of creative writing.

Assistant Professors Md.Kamrul Hasan and Mohd. Moniruzzaman Akhand analyzed the relationship between English proficiency and academic achievement of Bangladeshi EFL students. A significant connection is found between language proficiency and cumulative grade point averages. The major problem Bangladeshi students experience is their inability to understand English in the textbooks and their poor writing in the exams.

Lastly, but by no means least, is Assistant Professor San Shwe Baw's article review of 10 characteristics of a good English teacher. Grouped into four areas, namely affective characteristics, skills, classroom management techniques, and academic knowledge, the characteristics are described solely from the writer's perspective as a learner of English, that is, without any reference to research evidence – though the writer herself is an experienced language teacher. Asst. Prof. San Shwe Baw draws on his 19-year experience of teaching of English at Assumption University in his review discussion.

I wish to thank all authors and reviewers for their invaluable contributions to this issue of *ABAC Journal*.

Absorn Meesing, Ed.D.
Managing Editor, ABAC Journal
Assumption University of Thailand